

# S.1567

## Department of Homeland Security Financial Accountability Act (Engrossed as Agreed to or Passed by Senate)

S 1567 ES

108th CONGRESS

1st Session

S. 1567

---

### AN ACT

To amend title 31, United States Code, to improve the financial accountability requirements applicable to the Department of Homeland Security, and for other purposes.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

### SECTION 1. SHORT TITLE.

This Act may be cited as the 'Department of Homeland Security Financial Accountability Act'.

### SEC. 2. CHIEF FINANCIAL OFFICER OF THE DEPARTMENT OF HOMELAND SECURITY.

(a) IN GENERAL- Section 901(b)(1) of title 31, United States Code, is amended--

(1) by redesignating subparagraphs (G) through (P) as subparagraphs (H) through (Q), respectively; and

(2) by inserting after subparagraph (F) the following:

`(G) The Department of Homeland Security.'.

(b) APPOINTMENT OR DESIGNATION OF CFO- The President shall appoint or designate a Chief Financial Officer of the Department of Homeland Security under the amendment made by subsection (a) by not later than 180 days after the date of the enactment of this Act.

(c) CONTINUED SERVICE OF CURRENT OFFICIAL- The individual serving as Chief Financial Officer of the Department of Homeland Security immediately before the enactment of this Act may continue to serve in that position until the date of the confirmation or designation, as applicable (under section 901(a)(1)(B) of title 31, United States Code), of a successor under the amendment made by subsection (a).

(d) CONFORMING AMENDMENTS-

(1) HOMELAND SECURITY ACT OF 2002- The Homeland Security Act of 2002 (Public Law 107-296) is amended--

(A) in section 103 (6 U.S.C. 113)--

(i) in subsection (d) by striking paragraph (4), and redesignating paragraph (5) as paragraph (4);

(ii) by redesignating subsection (e) as subsection (f); and

(iii) by inserting after subsection (d) the following:

`(e) CHIEF FINANCIAL OFFICER- There shall be in the Department a Chief Financial Officer, as provided in chapter 9 of title 31, United States Code.'; and

(B) in section 702 (6 U.S.C. 342) by striking `shall report' and all that follows through the period and inserting `shall perform functions as specified in chapter 9 of title 31, United States Code.'.

(2) FEMA- Section 901(b)(2) of title 31, United States Code, is amended by striking subparagraph (B), and by redesignating subparagraphs (C) through (H) as subparagraphs (B) through (G), respectively.

### **SEC. 3. FUNCTIONS OF CHIEF FINANCIAL OFFICER OF THE DEPARTMENT OF HOMELAND SECURITY.**

(a) PERFORMANCE AND ACCOUNTABILITY REPORTS- Section 3516 of title 31, United States Code, is amended by adding at the end the following:

`(f) The Secretary of Homeland Security--

`(1) shall for each fiscal year submit a performance and accountability report under subsection (a) that incorporates the program performance report under section 1116 of this title for the Department of Homeland Security; and

`(2) shall include in each performance and accountability report an audit opinion of the Department's internal controls over its financial reporting.'.

(b) IMPLEMENTATION OF AUDIT OPINION REQUIREMENT- The Secretary of Homeland Security shall

include audit opinions in performance and accountability reports under section 3516(f) of title 31, United States Code, as amended by subsection (a), only for fiscal years after fiscal year 2004.

(c) **ASSERTION OF INTERNAL CONTROLS**- The Secretary of Homeland Security shall include in the performance and accountability report for fiscal year 2004 submitted by the Secretary under section 3516(f) of title 31, United States Code, an assertion of the internal controls that apply to financial reporting by the Department of Homeland Security.

## **SEC. 4. AUTHORIZATION OF APPROPRIATIONS.**

There are authorized to be appropriated to the Secretary of Homeland Security such sums as are necessary to carry out this Act.

Passed the Senate November 21, 2003.

Attest:

Secretary.

108th CONGRESS

1st Session

**S. 1567**

**AN ACT**

To amend title 31, United States Code, to improve the financial accountability requirements applicable to the Department of Homeland Security, and for other purposes.